

OVERVIEW OF BUDGET

DEPARTMENT: TREASURER-TAX COLLECTOR
TREASURER-TAX COLLECTOR: RICHARD LARSEN

| | 2002-03 | | | |
|-------------------------|-------------------|-------------------|------------------|--------------|
| | Appropriations | Revenue | Local Cost | Staffing |
| Treasurer-Tax Collector | 6,273,423 | 4,160,138 | 2,113,285 | 66.5 |
| Central Collections | 6,894,549 | 6,894,549 | - | 93.9 |
| TOTAL | 13,167,972 | 11,054,687 | 2,113,285 | 160.4 |

BUDGET UNIT: TREASURER-TAX COLLECTOR (AAA TTX)

I. GENERAL PROGRAM STATEMENT

The Treasurer-Tax Collector has two distinct functions: the collection of property taxes and the treasury function. The tax collection function involves the collection and accounting of property taxes for all taxing entities in the county. This currently amounts to more than \$1 billion in property taxes, plus county licenses and other fees. The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of over \$2 billion.

II. BUDGET & WORKLOAD HISTORY

| | Actual 2000-01 | Budget 2001-02 | Actual 2001-02 | Budget 2002-03 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Total Requirements | 5,493,749 | 5,813,524 | 6,574,194 | 6,273,423 |
| Total Revenue | 3,344,051 | 3,292,235 | 4,075,854 | 4,160,138 |
| Local Cost | 2,149,698 | 2,521,289 | 2,498,340 | 2,113,285 |
| Budgeted Staffing | | 60.3 | | 66.5 |
| <u>Workload Indicators</u> | | | | |
| Tax bills sent Out: | | | | |
| Annual Secured | 699,923 | 705,762 | 701,205 | 705,000 |
| Annual Unsecured | 51,074 | 46,408 | 41,770 | 42,000 |
| Supplemental #1 | 29,604 | 31,380 | 25,233 | 26,000 |
| Supplemental #2 | 7,324 | 8,462 | 9,092 | 10,000 |
| Supplemental #3 | 22,517 | 18,227 | 54,688 | 26,000 |
| Supplemental #4 | 10,854 | | - | |
| Total | 821,296 | 810,239 | 831,988 | 809,000 |
| Tax charges (in millions): | | | | |
| Annual Secured | 978 | 987 | 1,027 | 1,070 |
| Annual Unsecured | 66 | 60 | 69 | 70 |
| Supplemental #1 | 16 | 17 | 12 | 13 |
| Supplemental #2 | 4 | 5 | 6 | 7 |
| Supplemental #3 | 11 | 7 | 32 | 13 |
| Supplemental #4 | 7 | | - | |
| Total | 1,082 | 1,076 | 1,146 | 1,173 |

Actual costs for 2001-02 reflect increases for MOU changes and overtime, additional funding for board approved legal services, costs related to two tax sales (postage, publications, title research and other costs) and additional professional services.

The majority of the actual 2001-02 revenue increases are due to the increase in tax sale revenues, increased reimbursements from the treasury pool due to the Board approved legal services, and increased collection fees from unsecured delinquent parcels.

TREASURER-TAX COLLECTOR

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes.

STAFFING CHANGES

Budgeted staffing increased by a net of 6.2 positions, all of which are funded with increased reimbursements from Central Collections and the Treasury Pool. These staffing changes are based on five major categories:

- (1) 4.0 positions (a Clerk II, a Fiscal Clerk III, a Programmer Analyst III, and a Staff Analyst II) are new positions added to enhance the productivity and customer service of the Treasurer-Tax Collector's Department.
- (2) 1.0 position is a reclassification from a Secretary I to a Secretary II due to increased workload.
- (3) 2.0 positions (an Accounting Technician and a Supervising Accounting Technician) were authorized unbudgeted positions in 2001-02. These positions were filled during mid-year due to increased workload.
- (4) 1.0 position (an Automated Systems Analyst II) is transferred to the Central Collections budget.
- (5) 1.2 positions are attributed to budgeted overtime.

PROGRAM CHANGES

None.

| GROUP: Fiscal | | | FUNCTION: General | | |
|-------------------------------------|--------------------|----------------------------|--|--|-------------------------|
| DEPARTMENT: Treasurer-Tax Collector | | | ACTIVITY: Finance | | |
| FUND: General AAA TTX | | | | | |
| | 2001-02 Actuals | 2001-02 Approved Budget | 2002-03 Board Approved Base Budget | 2002-03 Board Approved Changes to Base Budget | 2002-03 Final Budget |
| <u>Appropriations</u> | | | | | |
| Salaries and Benefits | 2,995,869 | 2,931,187 | 3,132,716 | 354,157 | 3,486,873 |
| Services and Supplies | 2,529,522 | 1,859,171 | 1,893,306 | 425,865 | 2,319,171 |
| Central Computer | 1,252,827 | 1,252,827 | 609,159 | - | 609,159 |
| Equipment | 25,637 | - | - | - | - |
| Total Exp Authority | 6,803,855 | 6,043,185 | 5,635,181 | 780,022 | 6,415,203 |
| Less: | | | | | |
| Reimbursements | (229,661) | (229,661) | (229,661) | (112,119) | (341,780) |
| Total Appropriation | 6,574,194 | 5,813,524 | 5,405,520 | 667,903 | 6,073,423 |
| Operating Transfer Out | - | - | - | 200,000 | 200,000 |
| Total Requirements | 6,574,194 | 5,813,524 | 5,405,520 | 867,903 | 6,273,423 |
| <u>Revenue</u> | | | | | |
| Licenses & Permits | 1,005 | 1,000 | 1,000 | - | 1,000 |
| Taxes | 254,857 | 248,500 | 248,500 | (3,500) | 245,000 |
| Current Services | 1,716,746 | 1,273,750 | 1,273,750 | 543,388 | 1,817,138 |
| State, Fed or Gov't Aid | 79,062 | 14,000 | 14,000 | 8,000 | 22,000 |
| Other Revenue | 2,024,184 | 1,754,985 | 1,754,985 | 320,015 | 2,075,000 |
| Total Revenue | 4,075,854 | 3,292,235 | 3,292,235 | 867,903 | 4,160,138 |
| Local Cost | 2,498,340 | 2,521,289 | 2,113,285 | - | 2,113,285 |
| Budgeted Staffing | | 60.3 | 60.3 | 6.2 | 66.5 |

TREASURER-TAX COLLECTOR

Total Changes in Board Approved Base Budget

| | | |
|---------------------------------|-----------|--|
| Base Year | | |
| Salaries and Benefits | 193,078 | MOU and retirement increases. |
| Services and Supplies | 34,135 | Inflation, risk management liabilities, EHAP, 2420, 2% budget reduction. |
| Central Computer | (643,668) | |
| Mid Year | | |
| Salaries and Benefits | 8,451 | Additional equity adjustments for Cash Management Investment Officer approved on April 23, 2002. |
| Total Appropriation Change | (408,004) | |
| Total Revenue Change | - | |
| Total Local Cost Change | (408,004) | |
| Total 2001-02 Appropriation | 5,813,524 | |
| Total 2001-02 Revenue | 3,292,235 | |
| Total 2001-02 Local Cost | 2,521,289 | |
| Total Base Budget Appropriation | 5,405,520 | |
| Total Base Budget Revenue | 3,292,235 | |
| Total Base Budget Local Cost | 2,113,285 | |

Board Approved Changes to Base Budget

| | | |
|-------------------------|-----------|---|
| Salaries and Benefits | 354,157 | Increase in salaries and benefits for Clerk II, Fiscal Clerk III, Prog. Analyst III, Staff Analyst II, Accounting Tech., Supv. Accounting Tech., and budgeted overtime. |
| Services and Supplies | 208,865 | Increases in costs related to tax sales (postage, publications and other costs). |
| | 187,000 | Increases in professional services (banking fees, school bond issues services, treasury pool consulting services and other costs). |
| | 30,000 | Increase in expenses related to a remodel of the County Treasurer's offices. |
| | 425,865 | |
| Reimbursements | (112,119) | Increase in reimbursements from Central Collections for administrative costs. |
| Operating Transfers Out | 200,000 | Increase for expenses related to a remodel of the County Treasurer's offices. |
| Total Requirements | 867,903 | |
| Revenue | | |
| Taxes | (3,500) | Decrease in penalties on taxes. |
| Current Services | 543,388 | Increase in tax sale revenues. |
| State and Federal Aid | 8,000 | Increase in SB 90 state mandated cost. |
| Other Revenue | 309,015 | Increase in administrative charges to Treasury Pool. |
| | 11,000 | Other increases. |
| | 320,015 | |
| Total Revenue | 867,903 | |
| Local Cost | - | |